

**STATE AND LOCAL TAX CODES (Alphabetical)**

**02-13-06**

Local Name	Local Tax Code	City Rate	County Rate	School Tax	Total Withholding	Max Tax
<b>Adairville</b>	05-08	1.50			1.50	No Max
<b>Alexandria (See Campbell County)</b>	05-71					
<b>Allen County</b>	05-26		1.00		1.00	No Max
Scottsville	18-68	1.50	1.00		2.50	No Max
<b>Ashland:</b> Local tax is calculated on Federal Taxable. Subtract retirement, FSA, health insurance premium and deferred compensation from gross before calculating.	05-74	1.50			1.50	No Max
<b>Auburn</b>	18-01	1.50			1.50	No Max
<b>Ballard County</b>	05-56		1.00		1.00	No Max
<b>Barbourville</b>	05-81	1.00			1.00	No Max
<b>Bardstown (See Nelson County)</b>	31-01					
<b>Beattyville</b>	05-67	1.00			1.00	No Max
<b>Bellevue (See Campbell County)</b>	18-66					
<b>Benton (See Marshall County)</b>	18-02 18-83					
<b>Berea</b>	18-03	2.00			2.00	No Max
<b>Boone County Resident</b>	18-61		Tiered			See Note
0 - \$16,666 in taxable wages, EE will pay 1.45% (County .8% + Mental Health .15% + School .5%). > \$16,666 up to \$46,618 EE will pay 1.30% (County .8% + School .5%). > \$46,618 EE will pay .50% (only School Tax).						
----- Florence Resident	18-76	1.25	Tiered			See Note
In addition to Boone County Resident tax, EE will pay 1.25% in city taxes.						
<b>Boone County Non-Resident</b>	05-34		Tiered			See Note
0 - \$16,666 in taxable wages, EE will pay .95% (County .8% + Mental Health .15%). > \$16,666 up to \$46,618 EE will pay .8%, which is just county. > \$46,618 EE will pay 0.						
----- Florence Non-Resident	05-35	1.25	Tiered			See Note
In addition to Boone County Non-Resident tax, EE will pay 1.25% city.						
<b>Bourbon County</b>	05-55		0.75		0.75	No Max
Paris	18-51	1.50	0.75		2.25	No Max
<b>Bowling Green (See Warren Co)</b>	18-04 18-87					
<b>Boyd County</b>	05-97		1.00		1.00	No Max
<b>Boyle County</b>	18-52		0.75		0.75	No Max
Danville	18-09	1.20	0.75		1.95	No Max
<b>Breathitt County</b>	05-43		1.00		1.00	No Max
Jackson	18-84	1.00	1.00		2.00	No Max
<b>Bromley (See Kenton County)</b>	05-92					
<b>Brooksville</b>	05-45	1.75			1.75	No Max
<b>Brownsville</b>	18-71	1.00			1.00	No Max
<b>Burkesville (See Cumberland Co)</b>	05-40 18-05					

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<b>Butler County</b>	05-37		1.00		1.00	No Max
Morgantown	18-31	2.00	1.00		3.00	No Max
<b>Cadiz</b>	18-46	1.00			1.00	No Max
<b>Caldwell County</b>	05-63		1.00		1.00	No Max
Princeton	18-37	1.50	1.00		2.50	No Max
<b>Campbell County</b>	18-59		1.05		1.05	\$406.00
Alexandria	05-71	1.50	1.05		2.55	See Note
0 - \$38,667 in taxable wages, EE will pay 2.55% (City 1.50% & County 1.05%). > \$38,667 up to FICA limit, EE will pay 1.50%, which is City. > FICA limit, EE will pay 0.						
Bellevue	18-66	1.75	1.05		2.80	See Note
0 - \$38,667 in taxable wages, EE will pay 2.80% (City 1.75% & County 1.05%) > \$38,667, EE will pay 1.75%, which is City.						
Cold Spring	05-59	1.00	1.05		2.05	See Note
0 - \$38,667 in taxable wages, EE will pay 2.05% (City 1.00% & County 1.05%). > \$38,667 up to FICA limit, EE will pay 1.00%, which is City. > FICA limit, EE will pay 0.						
Dayton	18-49	2.00	1.05		3.05	See Note
0 - \$38,667 in taxable wages, EE will pay 3.05% (City 2.00% & County 1.05%). > \$38,667, EE will pay 2.00%, which is City.						
Ft. Thomas	18-81	1.25	1.05		2.30	See Note
0 - \$38,667 in taxable wages, EE will pay 2.30% (City 1.25% & County 1.05%). > \$38,667, EE will pay 1.25%, which is City.						
Highland Heights	31-07	1.00	1.05			See Note
0 - \$38,667 in taxable wages, EE will pay 2.05% (City 1.00% & County 1.05%) > \$38,667 up to \$100,000, EE will pay 1.05%, which is City > \$100,000, EE will pay 0.						
Newport	18-32	2.50	1.05		3.55	See Note
0 - \$38,667 in taxable wages, EE will pay 3.55% (City 2.50% & County 1.05%). > \$38,667 up to FICA limit, EE will pay 2.50%, which is City. > FICA limit, EE will pay 0.						
Silver Grove	05-62	1.50	1.05		2.55	See Note
0 - \$38,667 in taxable wages, EE will pay 2.55% (City 1.50% & County 1.05%). > \$38,667 EE will pay 1.50%, which is City.						
Southgate	18-69	2.00	1.05		3.05	See Note
0 - \$38,667 in taxable wages, EE will pay 3.05% (City 2.00% & County 1.05%). > \$38,667 EE will pay 2.00%, which is City.						
Wilder	18-42	2.25	1.05		3.30	See Note
0 - \$38,677 in taxable wages, EE will pay 3.30% (City 2.25% & County 1.05%). > \$38,677 EE will pay 2.25%, which is City.						
<b>Carlisle (See Nicholas County)</b>	05-57					
<b>Carroll County</b>	05-33		1.00		1.00	No Max
First \$5000 of gross wages are exempt from local tax.						
<b>Catlettsburg</b>	18-06	1.50			1.50	No Max
<b>Cave City</b>	05-61	2.00			2.00	No Max

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Local Name	Local Tax Code	City Rate	County Rate	School Tax	Total Withholding	Max Tax
Clark County	05-05		1.50		1.50	No Max
Clay County	05-64		1.00		1.00	No Max
Clinton County	05-73		0.75		0.75	No Max
Clinton, City of	05-85	0.50			0.50	\$200.00
Coal Run Village	05-01	0.50				\$50.00
	05-02	0.50				\$40.00
	05-03	0.50				\$25.00
	05-04	0.50				\$20.00
	05-83	0.50				\$35.00
Cold Spring (See Campbell Co)	05-59					
Covington (See Kenton County)	18-07					
Crescent Springs (See Kenton Co)	05-09					
Crestview Hills (See Kenton Co)	05-10					
Cumberland County Resident	05-39		0.75	0.50	1.25	See Note
0-\$66,666.66 in taxable wages, EE will pay 1.25% (County .75% \$ School .50%). > \$66,666.66 up to \$100,000, EE will pay .50%, which is School Tax. >\$100,000, EE will pay 0.						
Burkesville Resident	05-40	1.00	0.75	0.50	2.25	See Note
0 - \$20,000 in taxable wages, EE will pay 2.25% (City 1.00%, County .75% & School .50%). \$20,000 up to \$66,666.66, EE will pay 1.25% (County .75% & School .50%). > \$66,666.66 up to \$100,000, EE will pay .50%, which is school tax. > \$100,000, EE will pay 0.						
Cumberland County Non-Resident	05-79		0.75		0.75	\$500.00
0 - \$66,666.66 in taxable wages, EE will pay .75%, which is County.						
Burkesville Non-Resident	18-05	1.00	0.75		1.75	See Note
0 - \$20,000 in taxable wages, EE will pay 1.75% (City 1.00% & County .75%). \$20,000 up to \$66,666.66, EE will pay .75%, which is County. >\$66,666.66, EE will pay 0.						
Cynthiana (See Harrison County)	18-08					
Danville (See Boyle County)	18-09					
Daviess County Owensboro	31-08		.50		.50	No Max
	18-33	1.33			1.33	No Max
Dawson Springs	18-10	1.50			1.50	No Max
Dayton (See Campbell County)	18-49					
Eddyville Local tax is based on federal taxable. Subtract retirement, FSA, health insurance and deferred comp before calculating.	05-75	1.50			1.50	No Max
Edgewood (See Kenton County)	18-54					
Edmonton (See Metcalfe County)	18-67					
Elizabethtown	18-11	0.80			0.80	No Max
Elkhorn	05-54	1.00			1.00	No Max
Elkton (See Todd County)	18-72					
Elliott County This is a fee of 1.50% imposed on employees working within the State Prison site on Route 7.	05-94					
Elsmere (See Kenton County)	05-25					
Eminence	05-47	0.75			0.75	No Max
Erlanger (See Kenton County)	05-41					

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Local Name	Local Tax Code	City Rate	County Rate	School Tax	Total Withholding	Max Tax
<b>Estill</b>	05-22		0.75		0.75	No Max
<b>Fayette County:</b>						
Lexington/Fayette Co. Resident	18-88	2.25		0.50	2.75	No Max
Lexington/Fayette Co Non-Resident	18-45	2.25			2.25	No Max
<b>Flemingsburg</b>	18-12	1.00			1.00	No Max
<b>Florence (See Boone County)</b>	18-76 05-35					
<b>Fort Mitchell (See Kenton County)</b>	18-82					
<b>Fort Thomas (See Campbell Co)</b>	18-81					
<b>Fort Wright (See Kenton County)</b>	05-11					
<b>Frankfort</b>	18-13	1.75			1.75	No Max
<b>Franklin, City of (See Simpson Co)</b>	05-31					
<b>Franklin County</b>	18-99		1.00		1.00	No Max
<b>Fulton</b>	18-14	2.00			2.00	No Max
<b>Gallatin County</b>	31-06		1.00		1.00	No Max
First \$5000 of gross wages are exempt from local tax.						
City of Warsaw	05-27	1.00	1.00		2.00	See Note
0-FICA limit, EE will pay 2% > FICA limit, EE will pay 0.						
<b>Gamaliel</b>	18-15	1.00			1.00	No Max
<b>Garrard County</b>	18-96		1.00		1.00	No Max
<b>Georgetown (See Scott County)</b>	18-53 05-28					
<b>Glasgow</b>	18-16	1.50			1.50	No Max
<b>Graves County</b>	05-48		1.00		1.00	No Max
<b>Grayson County</b>	05-66		0.50		0.50	No Max
Leitchfield	18-22	1.20	0.50		1.70	No Max
<b>Greensburg</b>	05-87	1.00			1.00	No Max
<b>Hancock County</b>	18-47		1.25		1.25	No Max
<b>Harrison County</b>	05-50		1.50		1.50	No Max
Cynthiana	18-08	1.50	1.50		3.00	No Max
<b>Harrodsburg (See Mercer County)</b>	18-50					
<b>Hart County</b>	05-51		0.80		0.80	No Max
<b>Hazard</b>	18-17	Tiered			1.25	No Max
0-\$60,000 in taxable wages, EE will pay 1.25% > \$60,000, EE will pay .50%						
<b>Henderson (City)</b>	31-13	1.00			1.00	No Max
<b>Hickman</b>	18-18	1.50			1.50	No Max
<b>Hodgenville</b>	05-80	0.75			0.75	No Max
<b>Hopkinsville</b>	18-19	1.50			1.50	No Max
<b>Independence (See Kenton County)</b>	05-32					
<b>Jackson (See Breathitt County)</b>	18-84					
<b>Jackson County</b>	31-09		1.00		1.00	No Max
<b>Jamestown (See Russell County)</b>	05-16					
<b>Jefferson County Resident</b>	18-21		2.20		2.20	No Max
Note: Subtract FSA and health insurance before calculating local tax for Jefferson County Resident.						

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Jeffersontown Resident	18-62	1.00	2.20		3.20	No Max
Louisville Resident	18-25	2.20			2.20	No Max
<b>Note: Subtract FSA and health insurance before calculating local tax for Louisville Resident.</b>						
St. Matthews Resident	18-91	0.75	2.20		2.95	No Max
Shively Resident	18-57	1.50	2.20		3.70	No Max
W. Bueschel Resident	05-14	0.75	2.20		2.95	No Max
<b>Note: Subtract FSA and Health insurance before calculating local tax for W. Bueschel Resident.</b>						
<b>Jefferson County Non-Resident</b>	18-20		1.45		1.45	No Max
<b>Note: Subtract FSA and health insurance before calculating local tax for Jefferson County Non-Resident.</b>						
Jeffersontown Non-Resident	18-70	1.00	1.45		2.45	No Max
Louisville Non-Resident	18-24	1.45		1.45		No Max
<b>Note: Subtract FSA and health insurance before calculating local tax for Louisville Resident.</b>						
St. Matthews Non-Resident	18-92	0.75	1.45		2.20	No Max
Shively Non-Resident	18-85	1.50	1.45		2.95	No Max
W. Bueschel Non-Resident	05-15	0.75	1.45		2.20	No Max
<b>Note: Subtract FSA and Health Insurance before calculating local tax for W. Bueschel Non-Resident.</b>						
Jefferson County/Louisville Resident or Non-Resident	05-46	0.75			0.75	No Max
<b>Minister Tax – Local Tax is calculated on Federal Taxable. Subtract Retirement, FSA, Health Insurance premium &amp; Deferred Compensation from gross before calculating.</b>						
<b>Jeffersontown (See Jefferson Co)</b>	18-62 18-70					
<b>Jessamine County</b>	18-98		1.00		1.00	No Max
Nicholasville	18-64	1.50	1.00		2.50	No Max
Wilmore	18-58	2.00	1.00		3.00	No Max
<b>Johnson County</b>	05-69		0.50		0.50	No Max
Paintsville	18-56	1.00	0.50		1.50	No Max
<b>Kenton County</b>	18-60		Tiered			\$243.14
0 - \$25,000 in taxable wages, EE will pay .7097%. > \$25,000 up to FICA limit, EE will pay .1097%. > FICA limit, EE will pay 0.						

Local Name	Local Tax Code	City Rate	County Rate	School Tax	Total Withholding	Max Tax
<b>Cities in Kenton County with 1.00% City Tax &amp; Tiered County:</b>						
Bromley	05-92	1.00	Tiered			See Note
Crescent Springs	05-09	1.00	Tiered			See Note
Crestview Hills	05-10	1.00	Tiered			See Note
Edgewood	18-54	1.00	Tiered			See Note
Elsmere	05-25	1.00	Tiered			See Note
Erlanger	05-41	1.00	Tiered			See Note
Ft. Mitchell	18-82	1.00	Tiered			See Note
Ft. Wright	05-11	1.00	Tiered			See Note
Lakeside Park	05-91	1.00	Tiered			See Note
Villa Hills	05-90	1.00	Tiered			See Note
0 - \$25,000 in taxable wages, EE will pay 1.7097% > \$25,000 up to FICA limit, EE will pay 1.1097%. > FICA limit, EE will pay 1%.						
<b>Park Hills</b>	<b>05-12</b>	<b>1.00</b>	<b>Tiered</b>			<b>See Note</b>
0 - \$25,000 in taxable wages, EE will pay 1.7097% > \$25,000 up to \$50,000, EE will pay 1.1097% > \$50,000 up to FICA limit, EE will pay .1097%						
<b>Cities in Kenton County with 1.25% City Tax &amp; Tiered County:</b>						
Independence	05-32	1.25	Tiered			
0 - \$25,000 in taxable wages, EE will pay 1.9597% > \$25,000 up to FICA limit, EE will pay 1.3597%. > FICA limit, EE will pay 1.25%.						
<b>Cities in Kenton County with 1.50% City Tax &amp; Tiered County:</b>						
Ludlow	18-26	1.50	Tiered			See Note
0 - \$25,000 in taxable wages, EE will pay 2.2097% > \$25,000 up to FICA limit, EE will pay 1.6097% > FICA limit, EE will pay 1.50%.						
<b>Cities in Kenton County with 2.00% City Tax &amp; Tiered County:</b>						
Taylor Mill	05-60	2.00	Tiered			See Note
0 - \$25,000 in taxable wages, EE will pay 2.7097% > \$25,000 up to FICA limit, EE will pay 2.1097%. > FICA limit, EE will pay 2.00%.						
<b>Cities in Kenton County with 2.50% City Tax &amp; Tiered County:</b>						
Covington	18-07	2.50	Tiered			See Note
0 - \$25,000 in taxable wages, EE will pay 3.2097% > \$25,000 up to FICA limit, EE will pay 2.6097%. > FICA limit, EE will pay 2.50%.						

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<b>Local Name</b>	<b>Local Tax Code</b>	<b>City Rate</b>	<b>County Rate</b>	<b>School Tax</b>	<b>Total Withholding</b>	<b>Max Tax</b>
<b>Knox County</b>	05-78		1.00		1.00	No Max
<b>Lakeside Park (See KentonCo)</b>	05-91					
<b>Laurel County</b>	05-58		1.00		1.00	No Max
<b>Lebanon (See Marion County)</b>	18-89					
<b>Lebanon Junction</b>	05-68	0.50			0.50	No Max
<b>Leitchfield (See Grayson County)</b>	18-22					
<b>Lexington (See Fayette County)</b>	18-88 18-45					
<b>Lincoln County</b>	05-76		1.00		1.00	No Max
Stanford	05-72	0.65	1.00		1.65	No Max
<b>Livingston County</b>	05-82		1.00		1.00	No Max
<b>Logan County</b>	31-02		0.75		0.75	No Max
Russellville	18-39	2.00	0.75		2.75	No Max
<b>Louisville (See Jefferson County)</b>	18-24 18-25					
<b>Ludlow (See Kenton County)</b>	18-26					
<b>Madison County</b>	18-90		1.00		1.00	No Max
<b>Madisonville</b>	18-48	1.50			1.50	No Max
<b>Magoffin County</b>	31-03		1.00		1.00	No Max
Salyersville, City of	05-36	0.50			1.50	No Max
<b>Marion County</b>	05-18		1.00		1.00	No Max
Lebanon	18-89	1.00	1.00		2.00	No Max
<b>Marion</b>	18-65	0.75			0.75	No Max
<b>Marshall County Resident</b>	18-27		1.00	0.50	1.50	No Max
Benton Resident	18-02	0.50	1.00	0.50	2.00	No Max
<b>Marshall County Non-Resident</b>	18-80		1.00		1.00	No Max
Benton Non-Resident	18-83	0.50	1.00		1.50	No Max
<b>Martin County</b>	05-99		1.00		1.00	No Max
<b>Mayfield</b> 0- \$50,000 in taxable wages, EE will pay 2% \$50,000 - \$500,000, EE will pay 1% > \$500,000, EE will .50%	18-28	2.00			2.00	No Max
<b>Maysville</b>	18-29	1.95			1.95	No Max
<b>Menifee County</b> Local Tax is calculated on Federal Taxable. Subtract Retirement, FSA, Health Insurance & Deferred Comp.	05-98		1.25		1.25	No Max
<b>Mercer County</b>	05-49		0.45		0.45	No Max
Harrodsburg	18-50	1.00	0.45		1.45	No Max
<b>Metcalfe County</b>	05-52		1.00		1.00	No Max
Edmonton	18-67	1.50	1.00		2.50	No Max
<b>Middlesboro</b>	18-30	2.00			2.00	No Max
<b>Midway (See Woodford County)</b>	18-63					
<b>Monroe County</b>	05-21		0.50		0.50	No Max
Tompkinsville	31-11	1.00	0.50		1.50	No Max
<b>Montgomery County/Mt. Sterling Inter Local</b>	18-94		1.00		1.00	No Max
<b>Morehead (See Rowan County)</b>	18-55					

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<b>Morgantown (See Butler County)</b>	18-31					
<b>McCracken County</b>	05-19		1.00		1.00	No Max
<b>McCreary County</b>	31-04		1.00		1.00	No Max
<b>McLean County</b>	05-86		1.00		1.00	\$500.00
<b>Mt. Olivet (See Robertson County)</b>	05-89					
<b>Mt. Vernon</b>	05-84	0.50			0.50	No Max
<b>Nelson County</b> Local Tax is calculated on FICA Taxable. Subtract Retirement, FSA, Health Insurance premium from gross before calculating.	05-38		0.50		0.50	\$75.00
<b>Bardstown</b> Local Tax is calculated on FICA Taxable. Subtract Retirement, FSA, Health Insurance premium from gross before calculating.	31-01	0.50			0.50	\$375.00
<b>Newport (See Campbell County)</b>	18-32					
<b>Nicholas County</b>	05-24		1.00		1.00	No Max
Carlisle	05-57	1.00	1.00		2.00	No Max
<b>Nicholasville (See Jessamine Co)</b>	18-64					
<b>Ohio County</b>	05-53		1.00		1.00	No Max
<b>Owensboro (See Daviess County)</b>	18-33					
<b>Owenton</b>	05-44	1.00			1.00	No Max
<b>Paducah</b>	18-34	2.00			2.00	No Max
<b>Paintsville (See Johnson County)</b>	18-56					
<b>Paris (See Bourbon County)</b>	18-51					
<b>Park Hills (See Kenton County)</b>	05-12					
<b>Pendleton County</b>	31-12		0.50		0.50	No Max
<b>Pikeville</b>	18-35	2.00			2.00	No Max
<b>Pineville</b>	18-75	1.50			1.50	No Max
<b>Powell County</b>	18-97		1.00		1.00	\$300.00
Stanton	18-77	1.00	1.00		2.00	No Max
<b>Prestonsburg</b>	18-36	1.50			1.50	No Max
<b>Princeton (See Caldwell County)</b>	18-37					
<b>Pulaski County</b>	05-20		1.00		1.00	No Max
<b>Radcliff</b>	05-17	2.00			2.00	No Max
<b>Richmond</b>	18-38	2.00			2.00	No Max
<b>Robertson County</b>	05-88		1.50		1.50	No Max
Mt. Olivet	05-89	1.00	1.50		2.50	No Max
<b>Rowan County</b>	18-74		1.00		1.00	No Max
Morehead	18-55	1.50	1.00		2.50	No Max
<b>Russell County</b>	05-42		0.25		0.25	No Max
Jamestown	05-16	1.00	0.25		1.25	See Note
0 - \$40,000 in taxable wages, EE will pay 1.25% > \$40,000, EE will pay .25%.						
Russell Springs	05-07	1.00	0.25		1.25	No Max
<b>Russell Springs (See Russell Co)</b>	05-07					
<b>Russellville (See Logan County)</b>	18-39					
<b>Salyersville (See Magoffin Co)</b>	05-36					



**STATE AND LOCAL TAX CODES (Alphabetical)**

**02-13-06**

Local Name	Local Tax Code	City Rate	County Rate	School Tax	Total Withholding	Max Tax
<b>Scott County Resident</b>	18-95		1.00	0.50	1.50	No Max
Georgetown Resident	18-53	1.00	1.00	0.50	2.50	No Max
<b>Scott County Non-Resident</b>	05-29		1.00		1.00	No Max
Georgetown Non-Resident	05-28	1.00	1.00		2.00	No Max
<b>Scottsville (See Allen County)</b>	18-68					
<b>Shelby County</b>	05-30		1.00		1.00	No Max
<b>Shelbyville</b>	18-93	1.00			1.00	No Max
<b>Shepherdsville</b>	05-06	1.00			1.00	No Max
<b>Shivley (See Jefferson County)</b>	18-57					
	18-85					
<b>Silver Grove (See Campbell Co)</b>	05-62					
<b>Simpson County</b>	05-95		0.75		0.75	No Max
Franklin	05-31	1.00	0.75		1.75	No Max
Note: Simpson County and The City of Franklin local tax is based on Federal Taxable. Subtract Retirement, FSA, Health Insurance premium & Deferred Compensation from gross before calculating.						
<b>Southgate (See Campbell Co)</b>	18-69					
<b>Springfield (See Washington Co)</b>	18-40					
<b>Stanford (See Lincoln County)</b>	05-72					
<b>Stanton (See Powell County)</b>	18-77					
<b>St. Matthews (See Jefferson Co)</b>	18-91					
	18-92					
<b>Taylor County</b>	05-77		1.00		1.00	No Max
Local tax is calculated on federal, taxable. Subtract retirement, FSA health insurance premium and deferred compensation from gross before calculating.						
<b>Taylor Mill (See Kenton County)</b>	05-60					
<b>Todd County</b>	05-93		0.50		0.50	\$200.00
Elkton	18-72	1.50	0.50		2.00	See Note
0 - \$40,000 in taxable wages, EE will pay 2.00%. > \$40,000 in taxable wages, EE will pay 1.50%.						
<b>Tompkinsville (See Monroe Co)</b>	31-11					

**STATE AND LOCAL TAX CODES (Alphabetical)**

**02-13-06**

<b>Local Name</b>	<b>Local Tax Code</b>	<b>City Rate</b>	<b>County Rate</b>	<b>School Tax</b>	<b>Total Withholding</b>	<b>Max Tax</b>
<b>Union County</b>	31-05		0.50		0.50	No Max
<b>Vanceburg</b>	18-79	1.00			1.00	No Max
<b>Versailles (See Woodford County)</b>	18-41					
<b>Villa Hills (See Kenton County)</b>	05-90					
<b>Warren County Resident</b>	18-86			0.50	0.50	No Max
Bowling Green Resident	18-04	2.00		0.50	2.50	No Max
Bowling Green Non-Resident	18-87	2.00			2.00	No Max
<b>Note – Warren County’s School Occupational tax is charged to those employees whose place of residence is within the attendance area of the Warren County Public School District.</b>						
<b>Warsaw (See Gallatin County)</b>	05-27					
<b>Washington</b>	05-13		0.75		0.75	No Max
Springfield	18-40	1.00	0.75		1.75	No Max
<b>Wayne County</b>	05-96		1.00		1.00	No Max
<b>West Bueschel (See Jefferson Co)</b>	05-14 05-15					
<b>Whitley County</b>	31-10		1.00		1.00	No Max
<b>Wilder (See Campbell County)</b>	18-42					
<b>Wilmore (See Jessamine County)</b>	18-58					
<b>Winchester</b>	18-43	1.50			1.50	No Max
<b>Wolfe County</b>	05-65		1.25		1.25	No Max
<b>Woodford County</b>	18-44		1.50		1.50	No Max
Midway	18-63	2.00	1.50		3.50	No Max
Versailles	18-41	1.00	1.50		2.50	No Max

STATE CODE	LOCAL CODE	LOCAL NAME
18	01	Auburn
18	02	Benton
18	03	Berea
18	04	Bowling Green & Warren Co. Resident
18	05	Burkesville & Cumberland Co. Non-Res.
18	06	Catlettsburg
18	07	Covington
18	08	Cynthiana
18	09	Danville
18	10	Dawson Springs
18	11	Elizabethtown
18	12	Flemingsburg
18	13	Frankfort
18	14	Fulton
18	15	Gamaliel
18	16	Glasgow
18	17	Hazard
18	18	Hickman
18	19	Hopkinsville
18	20	Jefferson County Non-Resident
18	21	Jefferson County Resident
18	22	Leitchfield
18	24	Louisville Non-Resident
18	25	Louisville Resident
18	26	Ludlow
18	27	Marshall County
18	28	Mayfield
18	29	Maysville
18	30	Middlesboro
18	31	Morgantown
18	32	Newport
18	33	Owensboro
18	34	Paducah
18	35	Pikeville
18	36	Prestonsburg
18	37	Princeton
18	38	Richmond
18	39	Russellville
18	40	Springfield
18	41	Versailles
18	42	Wilder
18	43	Winchester
18	44	Woodford County
18	45	Lexington/Fayette County Non-Resident
18	46	Cadiz
18	47	Hancock County
18	48	Madisonville
18	49	Dayton
18	50	Harrodsburg
18	51	Paris
18	52	Boyle County
18	53	Georgetown & Scott Co. Resident
18	54	Edgewood
18	55	Morehead
18	56	Paintsville
18	57	Shively & Jefferson County Resident
18	58	Wilmore

STATE CODE	LOCAL CODE	LOCAL NAME
18	59	Campbell County
18	60	Kenton County
18	61	Boone County
18	62	Jeffersontown & Jefferson Co Resident
18	63	Midway
18	64	Nicholasville
18	65	Marion
18	66	Bellevue
18	67	Edmonton
18	68	Scottsville
18	69	Southgate
18	70	Jeffersontown & Jefferson Co. Non- Res.
18	71	Brownsville
18	72	Elkton
18	74	Rowan County
18	75	Pineville
18	76	Florence
18	77	Stanton
18	79	Vanceburg
18	80	Marshall County Non-Resident
18	81	Fort Thomas
18	82	Fort Mitchell
18	83	Benton Non-Resident
18	84	Jackson
18	85	Shively & Jefferson County Non-Resident
18	86	Warren County Resident
18	87	Bowling Green & Warren Co. Non-Res
18	88	Lexington/Fayette County Resident
18	89	Lebanon
18	90	Madison County
18	91	Saint Matthews & Jefferson Co. Resident
18	92	Saint Matthews & Jefferson Co. Non-Res.
18	93	Shelbyville
18	94	Montgomery Co/Mt. Sterling Interlocal
18	95	Scott County Resident
18	96	Garrard County
18	97	Powell County
18	98	Jessamine County
18	99	Franklin County
05	01	Coal Run Village
05	02	Coal Run Village
05	03	Coal Run Village
05	04	Coal Run Village
05	05	Clark County
05	06	Shepherdsville
05	07	Russell Springs
05	08	Adairville
05	09	Crescent Springs

STATE CODE	LOCAL CODE	LOCAL NAME
05	10	Crestview Hills
05	11	Fort Wright
05	12	Park Hills
05	13	Washington County
05	14	West Bueschel & Jefferson Co Resident
05	15	West Bueschel & Jefferson Co. Non-Res.
05	16	Jamestown
05	17	Radcliff
05	18	Marion County
05	19	McCracken County
05	20	Pulaski County
05	21	Monroe County
05	22	Estill County
05	24	Nicholas County
05	25	Elsmere
05	26	Allen County
05	27	Warsaw
05	28	Georgetown & Scott Co. Non-Resident
05	29	Scott Co. Non-Resident
05	30	Shelby County
05	31	Franklin
05	32	Independence
05	33	Carroll County
05	34	Boone County Non Resident
05	35	Florence & Boone Co. Non-Resident
05	36	Salyersville
05	37	Butler County
05	38	Nelson County
05	39	Cumberland County Resident
05	40	Burkesville & Cumberland Co. Resident
05	41	Erlanger
05	42	Russell County
05	43	Breathitt County
05	44	Owenton
05	45	Brooksville
05	46	Louisville/Jefferson County Minister Tax
05	47	Eminence
05	48	Graves County
05	49	Mercer County
05	50	Harrison County
05	51	Hart County
05	52	Metcalfe County
05	53	Ohio County
05	54	Elkhorn City
05	55	Bourbon County
05	56	Ballard County
05	57	Carlisle
05	58	Laurel County
05	59	Cold Spring
05	60	Taylor Mill
05	61	Cave City
05	62	Silver Grove
05	63	Caldwell County

STATE CODE	LOCAL CODE	LOCAL NAME
05	64	Clay County
05	65	Wolfe County
05	66	Grayson County
05	67	Beattyville
05	68	Lebanon Junction
05	69	Johnson County
05	71	Alexandria
05	72	Stanford
05	73	Clinton County
05	74	Ashland
05	75	Eddyville
05	76	Lincoln County
05	77	Taylor County
05	78	Knox County
05	79	Cumberland County Non-Resident
05	80	Hodgenville
05	81	Barbourville
05	82	Livingston County
05	83	Coal Run Village
05	84	Mt. Vernon
05	85	Clinton
05	86	McClean County
05	87	City of Greensburg
05	88	Robertson County
05	89	Mount Olivet, City of
05	90	Villa Hills
05	91	Lakeside Park
05	92	Bromley
05	93	Todd County
05	94	Elliott County
05	95	Simpson County
05	96	Wayne County
05	97	Boyd County
05	98	Menifee County
05	99	Martin County
31	01	Bardstown
31	02	Logan County
31	03	Magoffin County
31	04	McCreary County
31	05	Union County
31	06	Gallatin County
31	07	Highland Heights
31	08	Daviess County
31	09	Jackson County
31	10	Whitley County
31	11	Tompkinsville
31	12	Pendleton County
31	13	Henderson